



# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY No. 9

#### GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

#### Notification

No. 5/6/2006-Fin(R&C)

In exercise of the powers conferred by sub-section (1) of Section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), (hereinafter referred to as the said Act), the Government of Goa, being of the opinion that it is necessary in the public interest so to do, hereby exempts whole of the tax payable under the said Act on the entry of plant and machinery (including spares and components) and equipments used in manufacture or processing of Goods within the State of Goa, by the industries specified in Column (2) of the schedule hereto on the conditions as specified in the corresponding entries in column (3) of the said schedule, with immediate effect.

#### SCHEDULE

Sr. No.	Industries	Conditions
1	2	3
1.	Existing Industrial Units as on the date of this Notification which have gone into production and effected for sale prior to 1-4-2007	<ul style="list-style-type: none"> <li>i) The industrial unit should hold valid certificate of registration under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000);</li> <li>ii) The unit should be in production and should have made first sale of its commercial production prior to 01-04-2007;</li> <li>iii) The industrial unit if it is categorized as Small Scale Industry then it should hold a permanent Small Scale Industrial Unit certificate as issued by the Directorate of Industries, Trade and Commerce, Government of Goa;</li> <li>iv) The industrial unit, if it is categorized as Medium Scale Industry /Large Scale Industry then it should hold a valid registration from the Ministry of Industries, SIA, New Delhi, issued prior to 1-4-2007;</li> <li>v) The plant and machinery brought or caused to be brought or delivered into any local area should be used within the State of Goa and should be properly accounted in the books of accounts of the dealer, claiming exemption;</li> </ul>

- vi) The investment proposed to be made in expansion of the unit should be atleast 50% or more of the value of plant and machinery (excluding land and civil structure) at the time of commencement of initial production with a minimum of rupees fifty lac in case of Small Scale Industry unit and rupees two crores in case of Medium Scale Industry/Large Scale Industry and duly certified by a Chartered Accountant;
- vii) The unit claiming tax exemption under this Notification should not be in arrears of Tax under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and/or under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and/or under the Central Sales Tax Act, 1956 and/or under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) in the financial year preceding to the financial year in which the exemption is claimed;
- viii) The unit should hold a valid consent from the Goa State Pollution Control Board, under the Water (Prevention and Control of Pollution Act, 1974) (Act 6 of 1974) and under the (Prevention and Control) Act of 1981 (Act 14 of 1981) on the date of application.

2. New industrial unit set up on or after 1-4-2007

- i) The industrial unit should hold a valid certificate of registration under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000);
- ii) The industrial unit if it is in the category of Small Scale Industry should hold a valid provisional registration as Small Scale Industry Unit with the Directorate of Industries, Trade and Commerce, Government of Goa;
- iii) The industrial unit if it is in the category as Medium Scale Industry/Large Scale Industry, it should hold a valid registration from the Ministry of Industries, SIA, New Delhi;
- iv) The plant and machinery brought or caused to be brought or delivered into any local area it should be properly accounted in the books of accounts of the dealer claiming exemption;
- v) The unit should hold a valid consent from Goa State Pollution Control Board, under the Water (Prevention and Control of Pollution) Act, 1974 (Act No. 6 of 1974) and under the Air (Prevention and Control of Pollution) Act, 1981 (Act No. 14 of 1981).

By order and in the name of the Governor of Goa.

*S. Shanbhogue*, Joint Secretary (Budget).

Porvorim, 11th June, 2007.